



# The Gazette of India

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## NOTICE

The undermentioned Gazettes of India Extraordinary were published during the week ending the 16th February 1949:—

S. No.	No. and Date	Issued by	Subject
1	No. LR-3(20), dated the 11th February 1949.	Ministry of Labour	Award of the Industrial Tribunal, Calcutta, in the industrial dispute between Mosers. Assam Oil Co. Ltd. and their workmen.
2	No. ATL. 8-4 (49), dated the 12th February 1949.	Air Transport Licensing Board	Notice regarding application for licences for the operation of certain air transport services.
3	No. II (55-E)/49-N. & I., dated the 7th February 1949.	Ministry of Relief and Rehabilitation	Amendments in the Permit System Rules, 1948.
	No. II (55-E)/49-N. & I., dated the 7th February 1949.	Ditto	Notification directing the removal from India of certain persons.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

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**PART I—Section 1****Government of India Notifications relating to Rules, Regulations and Orders, and Resolutions (other than the Ministry of Defence)****CONSTITUENT ASSEMBLY OF INDIA***New Delhi, the 11th February 1949*

**No. OA/8/Ser/48.**—Shri Kala Venkata Rao has been duly elected a member of the Constituent Assembly of India as a representative of the Province of Madras, vice the Hon'ble Shri B. Gopala Reddi, resigned.

*New Delhi, the 15th February 1949*

**No. CA/8/Ser/49.**—Shri Kaluram Virulkar, a representative of the United State of Gwalior-Indore-Malwa (Madhya Bharat) in the Constituent Assembly of India, has resigned his membership of the Constituent Assembly

S N MUKERJEE, Joint Secy.

**MINISTRY OF HOME AFFAIRS***New Delhi, the 10th February 1949*

**No. 26/23/48-Police.**—His Excellency the Governor-General has been pleased on the advice of his Ministers to award the Indian Police Medal for gallantry to the under-mentioned officer of the Vindhya Pradesh Police:—

*Name of officer and rank*—Kunwar Sheo Pratap Singh, Superintendent of Police, Chhatarpur District, Vindhya Pradesh and lately Superintendent of Police, Bijawar State.

*Statement of service for which the decoration has been awarded*—A notorious dacoit Harbal Singh of Matgawan, who was wanted by the Central Provinces Police in connection with a dacoity and murder in District Saugor, was arrested by the Police in Bijawar on the night of the 19th February 1948. Harbal Singh was a dangerous and desperate character and assumed the leadership of nine gangs of dangerous dacoits all of whom were fully armed. The Police raid which resulted in the arrest of Harbal Singh and six of his associates was made on the initiative of Kunwar Sheo Pratap Singh and was led by him.

Harbal Singh and his companions were asleep in the house of a Dhimar in Bijawar with their rifles handy when Kunwar Sheo Pratap Singh led the raid. He was the first to enter the room and to overpower Harbal Singh who, along with the other dacoits, put up considerable resistance.

Kunwar Sheo Pratap Singh displayed great courage and initiative in this encounter.

2 This award is made for gallantry under regulation d (1) of the Regulations governing the award of the Indian Police Medal.

*New Delhi, the 11th February 1949*

**No. 9/15/49-Police.**—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government is pleased to exempt Mr. David S. Erullu, Controller of Indian Shipping, Bombay, from the operation of the prohibitions contained in section 6 of the said Act in respect of one Webley Fosbery .38 bore 8 chamber revolver No. 1327.

U K GHOSHAL, Dy Secy.

**MINISTRY OF STATES***New Delhi, the 16th February 1949*

**No. 39-IB.**—Whereas the Central Government has full and exclusive authority, jurisdiction and powers for, and in relation to, the governance of the States specified in the Schedule annexed hereto;

Now, therefore, in exercise of the powers conferred by section 4 of the Extra-Provincial Jurisdiction Act, 1947 (XLVII of 1947), and of all other powers enabling it in that behalf, the Central Government is pleased to direct that the International Monetary Fund and Bank Ordinance, 1945 (XLVII of 1945), shall apply to the said States subject to any amendments to which the said Ordinance

is for the time being generally subject in the Province of Bombay;

Provided that—

- (1) notwithstanding anything in the said Ordinance defining the extent of and appointing the date for commencement, the said Ordinance except where expressly provided, shall apply to the said States and shall be deemed to have come into force on the date of issue of this Order;
- (2) the said Ordinance shall supersede the corresponding State Law (by whatever name called), if any, at present in force in the said States;
- (3) any Court, Tribunal or authority may construe the provisions of the said Ordinance applied by this Order to the said States and of any notification, order, bye-law, rule or regulation made or issued thereunder, with such modification not affecting the substance, as may be necessary or proper in order to adapt them to the matter before the Court, Tribunal or authority, as the case may be.

**SCHEDULE**

Akalkot.  
Aundh.  
Bhor.  
Jankhandi.  
Jath.  
Kurundwad (Senior).  
Kurunwad (Junior).  
Miraj (Senior).  
Miraj (Junior).  
Mudhol.  
Phaltan.  
Ramdurg.  
Sangli.  
Savanur.  
Swantwadi.  
Wadi Jagir  
Janjira  
Dharampur  
Balasinor.  
Chhota-Udepur.  
Lunawada.  
Rajpipla (including Segbara).  
Baria.  
Bansda.  
Sant.  
Cambay.  
Idar.  
Jawhar.  
Vijayanagar.  
Sachin  
Radhanpur.  
Palanpur.  
Jambughoda.  
Surgana.  
Tharad.  
Bhaderva.  
Mohanpur.  
Malpur.  
Mansa.  
Wao.  
Khadal.  
Ghodasar.

Vasna.  
Katosan  
Sudasna,  
Valasna  
Ranasan  
Varsoda  
Ambaliara.  
Punadra.  
Iloj  
Sanjeli

**No. 40-IB.**—Whereas the Central Government has full and exclusive authority, jurisdiction and powers for, and in relation to, the governance of the States specified in the Schedule annexed hereto;

Now, therefore, in exercise of the powers conferred by section 4 of the Extra-Provincial Jurisdiction Act, 1947 (XLVII of 1947), and of all other powers enabling it in that behalf, the Central Government is pleased to direct that the International Monetary Fund and Bank Ordinance, 1945 (XLVII of 1945), shall apply to the said States subject to any amendments to which the said Ordinance is for the time being generally subject in the Province of Central Provinces and Berar.

Provided that.—

- (1) notwithstanding anything in the said Ordinance defining the extent of and appointing the date for commencement, the said Ordinance except where expressly provided, shall apply to the said States and shall be deemed to have come into force on the date of issue of this Order;
- (2) the said Ordinance shall supersede the corresponding State law (by whatever name called), if any, at present in force in the said State;
- (3) any Court, Tribunal or authority may construe the provisions of the said Ordinance applied by this Order to the said States and of any notification, order, bye-law, rule or regulation made or issued thereunder, with such modification, not affecting the substance, as may be necessary or proper in order to adapt them to the matter before the Court, Tribunal or authority, as the case may be.

#### SCHEDULE

Bastar  
Changbhakar  
Chhuikhadan  
Jashpur.  
Kanker  
Kawardha.  
Khairagarh.  
Korea.  
Mukrai  
Nandgaon  
Raigarh.  
Sarangarh.  
Surjuja.  
Sakti.  
Udaipur

**No. 41-IB.**—Whereas the Central Government has full and exclusive authority, jurisdiction and powers for, and in relation to, the governance of the States of Pudukkottai and Bangalore;

Now, therefore, in exercise of the powers conferred by section 4 of the Extra-Provincial Jurisdiction Act, 1947 (XLVII of 1947), and of all other powers enabling it in that behalf, the Central Government is pleased to direct that the Reserve Bank of India Act, 1934 (II of 1934) and the International Monetary Fund and Bank Ordinance, 1945 (XLVII of 1945), shall apply to the said States subject to any amendments to which the said enactment and the Ordinance are for the time being generally subject in the Province of Madras:

Provided that—

- (1) notwithstanding anything in the said Act and

Ordinance defining the extent of and appointing the date for commencement, the said Act and Ordinance except where expressly provided, shall apply to the said States and shall be deemed to have come into force on the date of issue of this Order,

- (2) the said Act shall supersede any corresponding State law and Ordinance (by whatever name called), if any, at present in force in the said States;
- (3) any Court, Tribunal or authority may construe the provisions of the said Act and Ordinance applied by this Order to the said States and of any notification, order, bye-law, rule or regulation made or issued thereunder, with such modification, not affecting the substance, as may be necessary or proper in order to adapt them to the matter before the Court, Tribunal or authority, as the case may be.

**No. 42-IB.**—In exercise of the powers conferred by paragraph 5 of the Himachal Pradesh (Application of Laws) Order, 1948, the Central Government is pleased to apply to Himachal Pradesh, the Indian Arms Rules, 1924, subject to the amendments to which they are for the time being subject in the provinces of India, subject to the modifications and restrictions specified in the schedule hereto annexed

#### SCHEDULE

1. In the first column of the Table in Schedule I, in entry (1) (a), after the words "Ajmer-Merwara", the words "Himachal Pradesh" shall be inserted.
2. In the first column of the Table in Schedule II, in entry 8, after the word "Punjab" the words "Himachal Pradesh" shall be inserted

C. GANESAN, Dy. Secy.

#### MINISTRY OF FINANCE

New Delhi, the 10th February 1949

**No. F.4(16)-F.I/49.**—In exercise of the powers conferred by clause (iv) of sub-section (1) of section 28 of the Imperial Bank of India Act, 1920 (XLVII of 1920), the Central Government is pleased to nominate the following persons, not being officers of the Crown, to be Directors of the Imperial Bank of India:—

1 Mr. Merwanji Jamshedji Antia,

Rupayantam, 69-Marine Drive, Bombay.

2. Mr. S. P. Rajagopalachari,

Basavangudi, Bangalore 4

II S. NEGI, Dy. Secy.

New Delhi, the 10th February 1949

**No. F. 4(50-A)-E.IV/48.**—In exercise of the powers conferred by clause (a) of sub-section (2) of section 241 of the Government of India Act, 1935 the Governor General is pleased to direct that the following further amendment shall be made in the Central Services (Non-Superior Officers) Passage Rules, 1939, namely:—

In sub-clause (3) of clause (c) of rule 2 of the said Rules, after the words and brackets "Karachi (Drigh Road) Air Port" the words "or Bombay Air Port" shall be inserted.

**No. F. 4(50)-E.IV/48.**—In exercise of the powers conferred by clause (a) of sub-section (2) of section 241 and clause (a) of section 247 of the Government of India Act, 1935, the Governor General is pleased to direct that the following further amendment shall be made in the Superior Civil Services Rules, namely:—

In Schedule IV to the said Rules, in sub-clause (3) of clause (c) of regulation 2 after the words and brackets "Karachi (Drigh Road) Air Port", the words "or Bombay Air Port" shall be inserted.

B. L. BATRA, Dy. Secy.

**CENTRAL BOARD OF REVENUE***New Delhi, the 8th February 1949*

**O. No. 16/1-OXT/49.**—The following is published for general information:—

Under Rule 288 of the Central Excise Rules, 1944, the Central Board of Revenue directs that the following amendments shall be made in the Supplementary Instructions (Manufacture of Cigarettes), 1948:—

1. In paragraph 5(ii), for the words "column 9" in both places, substitute "column 15".
2. In paragraph 5(vi), in the second sentence after word "same", insert the word "average".
3. In paragraph 6(ii), in the second sentence for the words "10 per cent" substitute "5 per cent".
4. In paragraph 18, re-number existing sub-paraphraphs "(e)" and "(f)" as "(f)" and "(g)" and insert the following as sub-paragraph (e).—

"(e) when deliveries out of the factory premises are to take place in whole wagon-loads, which are loaded within the factory premises, the check of wagon contents with reference to the duplicate copy of the gate-pass or passes shall be made in the manner prescribed in the preceding sub-paragraph. The doors of the wagon shall then be secured and sealed in presence of the Factory Officer. The duplicate copies of the gate-pass or passes shall be resumed, cancelled and filed with the Factory Officer."

W. SALDANHA, Under Secy.

**CUSTOMS***New Delhi, the 12th February 1949*

**No. 7.**—In exercise of the powers conferred by section 4 of the Land Customs Act, 1924 (XIX of 1924), the Central Board of Revenue directs that the following further amendments shall be made in its notification No. 7-Customs, dated the 27th February 1948, namely:—

In the Schedule annexed to the said notification—

1. The serial numbers shall be omitted.
2. Before the heading "Gurdaspur District", the following shall be inserted, namely:—

*"Delhi"*

**Delhi Railway Station** ... (a) Delhi-Amritsar-Lohore.  
(b) Delhi-Ferozepur-Lahore.  
(c) Delhi-Abohar-Mcleodganj."

3. Under the heading "Amritsar District", before the entry relating to "Gill", the following shall be inserted, namely:—

"Amritsar Railway Station ... Amritsar-Attari-Lahore."

4. Under the heading "Jalpaiguri District", the following entries shall be inserted, namely:—

"Jalpaiguri Railway Station ... Siliguri-Parbatipur Railway Station.

**Moynaguri Road Railway Station** Mal-Lalmonirhat Railway line.  
**Siliguri Railway Station** Siliguri-Parbatipur Railway line.  
**Alipur Duars Railway Station** ... Alipurduars-Lalmonirhat Railway line."

5. Under the heading "Purnea District" after the entry relating to "Patagona", the following shall be inserted, namely:—

**Katihar Railway Station** ... (a) Katihar-Parbatipur Railway line.  
(b) Katihar-Godagori Railway line."

6. Under the heading "Balurghat District", after the entry relating to "Radhikapur Railway Station", the following shall be inserted, namely:—

**Bindol** ... (a) The main road leading from Raiganj Railway Station passing through Khalsi and Bindol to Haripur.  
(b) The main road leading from Bindol passing through Parbharpur Kailadangi to Haripur."

7. Under the heading "Malda District", after the entry relating to "Gourmahalli", the following shall be inserted, namely:—

"Ahiyat

... (a) The main road leading from Ahiyat to Gomostapur P. S. through Falunari village.

(b) The portion of the Mahanand river lying between Kumarpur and Shirsi on the India Union side.

... (a) The main road leading from Now English Bazar P. S. to Bholahat P. S. through Kumarpur.

(b) The road leading from English Bazar P. S. passing by Krishnapur to Bholahat P. S."

8. Under the heading Murshidabad District, after the entry relating to "Lalgolaghata", the following shall be inserted, namely:—

"Jalangi

... The road leading from Domkal passing through Jalangi to Daulatpur P. S."

9. After the entry relating to "Ranaghat Railway Station", the following shall be inserted, namely:—

"Nadia District

**Sikarpur**

... The road leading from Krishnagar to Bheramara via Sikarpur.

**Gobindapur**

... (a) The main road leading from Krishnaganj P. S. passing through Haridaypur to Darsana.

(b) The portion of the mathbhanga river from Malighat Ferryghat to the point where it crosses the Border."

**Tungi or Dharampur**

... (a) The main road leading from Majidia to Jibannagar P. S. via Dharampur.

(b) The main road leading from Majidia P. S. to Jibannagar P. S. via Nomaganj

(c) The main road leading from Bagula P. S. to Jibannagar P. S. via Bhajarghat"

10. Under the heading 24-Parganas District, after the entry relating to "Ultadingi Railway Station", the following shall be inserted, namely:—

"Bagdaha

(a) The road leading from Bagdaha to Shyamnagar in Maheshpur P. S.

(b) The road leading from the Ferry-ghat on the Benta river near Bagdaha to Maheshpur P. S.

(c) The road leading from Sagar pur passing through Mama-Bhagne to Indrapur.

(d) The road leading from Boyra to Tengrail in Sarsa P. S.

**Namkana or Moipit**

... The main inland waterway leading from West Bengal through the Hatania Doania canal and across the Matla and the Reimangal to East Pakistan."

A. N. PURI, Secy.

**INCOME-TAX***New Delhi, the 12th February 1949*

**No. 18.**—In exercise of the powers conferred by sub-section (6) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), and in supersession of its Notification No. 31-Income-tax, dated the 9th November 1946, the Central Board of Revenue appoints the Officers specified in the 3rd, 4th, 5th and 6th columns of the Schedule annexed hereto, to perform all the functions of an Income-tax Officer, Inspecting Assistant Commissioner of Income-tax, Appellate Assistant Commissioner of Income-tax and the Commissioner of Income-tax respectively in respect of the persons specified in the corresponding entry in the 2nd column thereof:

Provided that nothing herein contained shall apply to cases or classes of cases assigned to a Commissioner of Income-tax appointed under sub-section (2) of section 5 of the Indian Income-tax Act, 1922.

## SCHEDULE

Serial No.	Persons	Income-tax Officer	Inspecting Assistant Commissioner of Income-tax	Appellate Assistant Commissioner of Income-tax	Commissioner of Income-tax
1	2	3	4	5	6
1	All Government servants under the audit of the Accountant General, Madras.	Income-tax Officer, Madras Salaries Circle.	Inspecting Assistant Commissioner of Income-tax, Central Range, Madras.	Appellate Assistant Commissioner of Income-tax, A-Range, Madras.	Commissioner of Income-tax, Madras.
2	Employees of the Madras and Southern Mahratta Railway except those under the audit of the Deputy Accountant General, Industries and Supply, Calcutta.	Third Additional Income-tax Officer, Madras Salaries Circle.	Ditto . . .	Ditto . . .	Ditto . . .
3	All Government servants who are under the audit of the Deputy Accountant General, Posts and Telegraphs, Madras, but do not reside in the Andaman Islands.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
	Military Employees under the audit control of the Controller of Military Accounts, Southern Command, Poona.	Income-tax Officer, Salaries and Refunds, Poona.	Inspecting Assistant Commissioner of Income-tax, Poona Range, Poona.	Additional Assistant Commissioner of Income-tax, Belgaum Range, Poona.	Commissioner of Income-tax, Bombay Mofussil.
	Employees, whether civil or Military, who are members of, or attached to, the Military Accounts Department and are under the audit control of the Field Controller of Military Accounts, Officers and Clearing House, Poona.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
	Persons (excluding those who fall under Serial No. 68) not resident in the Provinces of India and not assessed through statutory agents under section 43 any part of whose income is derived from horse-racing.	Income-tax Officer, A Ward, Poona.	Ditto . . .	Ditto . . .	Ditto . . .
	All Jockeys and Trainers in Bombay Presidency.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
	Persons (excluding those who fall under Serial No. 68) not resident in the Provinces of India but not residing in an Indian State whose total income is made up of income wholly taxed at source or dividends or both.	1st Income-tax Officer, Non-Residents Refund Circle, Bombay.	Inspecting Assistant Commissioner of Income-tax, F-Range, Bombay City.	Appellate Assistant Commissioner of Income-tax, D-Range, Bombay City.	Commissioner of Income-tax, Bombay City.
9	Pensioners who draw their pensions in the United Kingdom and reside in Indian States.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
10	Religious and charitable institutions outside the provinces of India not liable to income-tax under section 4(3) (i) and (ii) of the Indian Income-tax Act, 1922, applying for refund of tax deducted at source on interest on securities and such institutions applying for exemption certificates where the income in which tax has been or would have been deducted at source exceeds Rs. 15,000.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
11	Persons not resident in the Provinces of India claiming double income-tax relief whose total income in the previous three years exceeded Rs. 15,000.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
12	Persons assessed under Section 44 of the Act.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
13	Persons (excluding those who fall under Serial No. 67) residing in an Indian State whose total income is made up of income wholly taxed at source or dividends or both.	Second Income-tax Officer, non-Residents Refund Circle, Bombay City.	Ditto . . .	Ditto . . .	Ditto . . .
14	Pensioners who draw their pensions through post offices in Indian States and reside in those States.	3rd Income-tax Officer, Non-Residents Refund Circle, Bombay.	Ditto . . .	Ditto . . .	Ditto . . .
15	Persons not resident in the provinces of India claiming double income-tax relief whose total income in the previous three years did not exceed Rs. 15,000.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
16	Religious and charitable institutions outside the provinces of India not liable to income-tax under section 4(3) (i) and (ii) of the Indian Income-tax Act, 1922 applying for exemption certificates where the income in which tax has been or would have been deducted at source does not exceed Rs. 15,000.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .

1	2	3	4	5	6
17	Employees of the Bombay, Baroda and Central India Railway and the Great Indian Peninsula Railway except those under the audit of the Deputy Accountant General, Industries and Supply, Calcutta.	Income-tax Officer, Salaries Section I, Bombay.	Inspecting Assistant Commissioner of Income tax, 'E' Range, Bombay City.	Appellate Assistant Commissioner of Income-tax, 'D' Range, Bombay City.	Commissioner of Income-tax, Bombay City.
18	Government servants employed under the Director General of Observatories, Poona, the Directors, Madras and Kodai-Kanal Observatories, the Meteorologist, Upper Air Observations, Agra who are under the audit of the Accountant General, Bombay.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
19	Naval Employees under the audit control of the Controller of Naval Accounts, Bombay.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
20	Members of the Entertainment National Services Associations serving in the Indian Dominion.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
21	Employees of the Rajputana Minerals Company Limited.	Income-tax Officer, Salaries Section II, Bombay.	Ditto . . .	Ditto . . .	Ditto . . .
22	Covenanted and other employees of the Burmah Oil Co. (India Trading) Ltd., working in Northern India and Eastern India other than those stationed in Calcutta, having headquarters at Digboi.	Income-tax Officer, Dibrugarh (2nd Additional).	Inspecting Assistant Commissioner of Income-tax, shillong (Assam).	Appellate Assistant Commissioner of Income-tax, 'B' Range, Calcutta.	Commissioner of Income-tax (Central) and Assam Calcutta.
23	Covenanted and other employees of the Burmah Oil Co. (India concessions) Ltd. working in Northern India and Eastern India other than those stationed in Calcutta, having headquarters at Digboi.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
24	European employees in the Provinces of India and Indian employees in West Bengal, Bihar, Orissa, Assam, the United Provinces, Delhi and East Punjab of Messrs. Ralli Brothers.	Income-tax Officer, Calcutta District III-A.	Inspecting Assistant Commissioner of Income-tax, Range No. II, Calcutta.	Appellate Assistant Commissioner of Income-tax Calcutta 'A' Range.	Commissioner of Income-tax West Bengal, Calcutta.
25	European Employees of the Imperial Tobacco Company (India) Limited, and the Indian Leaf Tobacco Development Company Limited in the Provinces of Bombay, Madras, United Provinces, East Punjab, West Bengal, Bihar, Orissa and Assam.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
26	European Employees of the Tobacco Manufacturers (India) Limited, and the Printers (India) Limited, in the Provinces of Bombay, Madras, United Provinces, East Punjab, West Bengal, Bihar, Orissa and Assam.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
27	Employees of the 'States man' Ltd. stationed at Delhi.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
28	Employees of Messrs Burma Shell Oil Storage and Distributing Company of India Ltd. stationed at Delhi.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
29	Employees of the Bata Shoe Company Limited stationed anywhere in the Provinces of India.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
30	Pensioners, other than pensioners of the Central Government residing outside West Bengal, who are under the audit of the Accountant General, West Bengal.	Income-tax Officer, Central Salaries Circle, Calcutta.	Inspecting Assistant Commissioner of Income-tax, Range No. IV, Calcutta.	Appellate Assistant Commissioner of Income-tax, Calcutta, 'A' Range.	Ditto.
31	Employees of the Bengal Nagpur Railway whose annual salary during the previous year exceeded the maximum amount not chargeable to income-tax under the law for the time being in force or being less than that amount, has for some reasons been subjected to deduction of tax at source.	Income-tax Officer, Railways and miscellaneous Salaries Circle Calcutta.	Ditto . . .	Ditto . . .	Ditto . . .
32	Employees of the East Indian Railway whose annual salary during the previous year exceeded the maximum amount not chargeable to income-tax under the law for the time being in force or being less than the amount, has for some reason been subjected to deduction of tax at source.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .

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33	Central Government servants serving outside West Bengal and Central Government Pensioners residing outside West Bengal who are under the audit of the Accountant General, West Bengal, Calcutta and whose annual salary during the previous year exceeded the maximum amount not chargeable to income-tax under the Law for the time being in force or being less than that amount, has for some reason been subjected to deduction of tax at source.	Income-tax Officer, Railways and Miscellaneous Salaries Circle, Calcutta.	Inspecting Assistant Commissioner of Income-tax, Range No. IV, Calcutta.	Appellate Assistant Commissioner of Income-tax, A-Range, Calcutta.	Commissioner of Income-tax, West Bengal Calcutta.
34	Employees under the audit of the Assistant Director of Audit Defence Services (Factories and Supplies), Calcutta and all staff of the Factory Accounts Branch of the Military Accounts Department under the Assistant Director of Audit Defence Services (Factories and Supplies), Calcutta and Controller of Army Factories Accounts, Calcutta, whose annual salary during the previous year exceeded the maximum amount not chargeable to income-tax under the Law for the time being in force or being less than that amount, has for some reason been subjected to deduction of tax at source.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
	Pensioners whose pensions are payable from Defence Service Estimates through the Controller of Military Accounts and Pensions, Allahabad, who reside in West Bengal and whose annual salary during the previous year exceeded the maximum amount not chargeable to income-tax under the law for the time being in force or being less than that amount, has for some reason been subjected to deduction of tax at source.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
36	All employees and pensioners of the Posts and Telegraphs Department under the audit of the Deputy Accountant General, Posts, and Telegraphs, Calcutta whose annual salary during the previous year exceeded the maximum amount not chargeable to income-tax under the law for the time being in force or being less than that amount has for some reason been subjected to deduction of tax at source.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
37	Employees of the India General Navigation and Railways Company Limited and River Steam Navigation Company Ltd., working in West Bengal, Bihar, Orissa and Assam except those who carry on business in addition.	Income-tax Officer District V-A, Calcutta.	Inspecting Assistant Commissioner of Income-tax, Range No. II, Calcutta.	Ditto . . .	Ditto . . .
38	Employees of W. T. Henley's Telegraph Works Company Limited stationed at Bombay, Delhi and Madras.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
39	Employees of the Oudh Tirhoot Railway.	Income-tax Officer, Gorakhpur.	Inspecting Assistant Commissioner of Income-tax, Lucknow Charge.	Appellate Assistant Commissioner of Income-tax, Banaras Range.	Commissioner of Income-tax, United Provinces, Lucknow
40	Employees of the Ferta bپore Company Limited.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
41	Military employees under the audit control of:— (i) the Chief Paymaster British Troops (India) Meerut. (ii) the Controller of Military Accounts Eastern Command Meerut, and (iii) Deputy Director of Audit Defence Services (Eastern Command), Meerut.	Income-tax Officer, Military Circle Meerut.	Inspecting Assistant Commissioner of Income-tax, Meerut.	Appellate Assistant Commissioner of Income-tax, Meerut.	Commissioner of Income-tax, United Provinces, Lucknow.
42	Persons under the audit control of the Controller of Military Accounts (Pensions) Allahabad other than those covered by any of the other items in this Schedule.	Income-tax Officer, Central Circle, Allahabad.	Inspecting Assistant Commissioner of Income-tax Kanpur.	Appellate Assistant Commissioner of Income-tax, Lucknow.	Ditto . . .
43	Government servants under the audit of the Deputy Accountant General, Posts, and Telegraphs, Nagpur.	Income-tax Officer Salary Circle Nagpur.	Inspecting Assistant Commissioner of Income-tax, Central Provinces & Berar.	Appellate Assistant Commissioner of Income-tax, Nagpur Range, Nagpur.	Commissioner of Income-tax, Central Provinces and Berar, Nagpur.
44	Officers of the Women's Medical Service and of the Junior Branch of the same.	Income-tax Officer Simla.	Inspecting Assistant Commissioner of Income-tax, Delhi.	Appellate Assistant Commissioner of Income-tax, Delhi.	Commissioner of Income-tax, East Punjab, Delhi and Ajmer-Merwara, Delhi.

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45	Members of the Nursing Staff of the Lady Minto's Indian Nursing Association.	Income-tax Officer, Simla	Inspecting Assistant Commissioner of Income-tax, Delhi.	Appellate Assistant Commissioner of Income-tax, Delhi Range, Delhi.	Commissioner of Income-tax, East Punjab, Delhi and Ajmer-Merwara, Delhi.
46	Government servant under the audit of the Accountant General, Central Revenues (excluding Government servants in the Indian Audit and Accounts Service attached to Railways and Postal Audit Offices), the Military Accountant General (Pay) Simla, the Deputy Accountant General, Posts and Telegraphs, Delhi, the Accountant General Food, Industries and Supplies, New Delhi, The Deputy Accountant General Industries and Supplies, New Delhi, the Deputy Accountant General Food, Delhi, Director of Audit, Defence Services, New Delhi, the Assistant Director of Audit, Defence Services, Ambala, Employees of the East Punjab Railway (except those under the Audit control of the Deputy Accountant General Industries and Supplies, Calcutta), the Chief Auditor Railway Clearing Accounts, Delhi and Government servants resident in the Andamans who are subject to the Audit of the Deputy Accountant General, Posts and Telegraphs, Madras.	Income-tax Officer, Salary Circle, Delhi.	Ditto . . .	Ditto . . .	Ditto . . .
47	Military Pensioners resident in the States of Mewar, Bharatpur, Bikaner, Jaipur, Marwar, Alwar and Bhopal, who are under the audit of the Controller of Military Accounts (Pensions).	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
48	Pensioners who draw their pensions from Hyderabad (Deccan) Treasuries and are under the audit of the Accountant General Central Revenues.	Ditto . . .	Ditto . . .	Ditto . . .	Ditto . . .
49	Persons under the audit control of the Controller of Accounts, Air Forces Dehra Dun—(except those mentioned in serial No. 51).	Income-tax Officer, Ambala.	Ditto	Additional Appellate Assistant Commissioner of Income-tax, Delhi.	Ditto.
50	All employees, whether civil or military, who are members of or are attached to the Military Accounts Department and are under the audit control of the Field Controller of Military Accounts, other Ranks, Ambala.	Ditto.	Ditto.	Ditto.	Ditto.
51	Air Force Employees whose accounts are maintained by the R.I.A.F. Central Accounts Office, New Delhi.	Income-tax Officer, Salary Circle, Delhi.	Ditto	Appellate Assistant Commissioner of Income-tax, Delhi.	Ditto.
52	Employees of the Church Missionary Society, Church of England Zanana, Missionary Society and Church and Mission of Central Council of the Church Missionary Society residing in the East Punjab and Delhi.	Ditto.	Ditto.	Ditto.	Ditto.
53	Employees of the American United Presbyterian Mission residing in the United Provinces, the East Punjab and Delhi Province.	Ditto.	Ditto.	Ditto.	Ditto.
54	Government employees under the audit control of the Accountant General, East Punjab residing in Indian States.	Ditto	Ditto	Ditto	Ditto.
55	All Civil Gazetted employees of the Government of Burma under the audit of the Accountant General, Burma and all gazetted and non-gazetted employees of the Posts and Telegraphs Department, Burma under the audit of the Controller of Posts and Telegraphs Accounts, Burma.	Income-tax Officer, Simla.	Ditto.	Ditto.	Ditto.
56	Employees of the Government of Burma excluding those who fall under Serial No. 48 and all Burma evacuees at Simla, excluding those who are covered by any of the other items in this Schedule.	Additional Income-tax Officer, Simla.	Ditto.	Appellate Assistant Commissioner of Income-tax, Delhi Range, Delhi.	Ditto.
57	Government Employees under the audit control of the Accountant General East Punjab, Simla, the Accountant General Posts and Telegraphs, Simla and the Director of Railway Audit, Simla.	Income-tax Officer, Salary Circle, Delhi.	Ditto.	Appellate Assistant Commissioner of Income-tax, Delhi.	Ditto.

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58	Government servants under the audit of the Accountant General, Bihar excluding persons any part of whose income is derived from the exercise of a profession.	Income-tax Officer, Inspecting Assistant Commissioner of Income-tax, Ranchi. Salaries Circle, Ranchi.	Appellate Assistant Commissioner of Income-tax, Southern Range, Patna.	Assistant Commissioner of Income-tax, Bihar and Orissa.	
59	Government pensioners under the audit of the Accountant General, Bihar excluding persons any part of whose income is derived from the exercise of a profession.	Ditto.	Ditto.	Ditto.	Ditto.
60	Employees of the Tin Plate Company of India Limited, Golmuri (near Jamshedpur) excluding persons any part of whose income is derived from the exercise of a profession.	Ditto.	Ditto.	Ditto.	Ditto.
61	Employees of the Tata Iron Steel Company at Jamshedpur excluding persons any part of whose income is derived from the exercise of a profession.	Ditto.	Ditto.	Ditto.	Ditto.
62	Employees of the European Mental Hospital, Ranchi, excluding persons any part of whose income is derived from the exercise of a profession.	Ditto.	Ditto.	Ditto.	Ditto.
63	Employees of the Indian Mental Hospital, Ranchi, excluding persons any part of whose income is derived from the exercise of a profession.	Ditto.	Ditto.	Ditto.	Ditto.
64	Employees of the Lac Research Institute, Narkum (near Ranchi) excluding persons any part of whose income is derived from the exercise of a profession.	Ditto.	Ditto.	Ditto.	Ditto.
	Government servants and pensioners under the audit of the Comptroller, Orissa, excluding persons any part of whose income is derived from the exercise of a profession.	Ditto.	Ditto.	Ditto.	Ditto.
66	Personnel paid from the Defence Services Estimates who are in the payment of the Junior Controller of Military Accounts, Patna.	Income-tax Officer, Patna..	Inspecting Assistant Commissioner of Income-tax, Northern Range, Patna.	Appellate Assistant Commissioner of Income-tax, Patna.	Ditto.
67	Persons not resident in British India assessed through statutory agents under section 43 of the Indian Income-tax Act, 1922, whether their income arises in a single province or in more than one province.	Income-tax Officer, of the district in which the statutory agent carries on the business by reason of which income-tax is chargeable in his name under section 42 or where he resides, as the case may be.	Inspecting Assistant Commissioner of Income-tax who has been appointed to perform the function of an Inspection Assistant Commissioner in the area where the Income-tax Officer referred to in column 3 has jurisdiction.	Appellate Assistant Commissioner of Income-tax who has been invested with powers to hear appeals against the decision of the Income-tax Officer referred to in Column 3.	Commissioner of Income-tax of the Province concerned.
68	(i) Defence Services Employees under the audit control of the Field Controller of Military Accounts, Officers and Clearing House Poona, and/or the Field Controller of Military Accounts other Ranks, Ambala, excluding (a) Employees, whether civil or military, who are members of or are attached to the Military Accounts Department, and (b) Employees who are partners in a firm in the Dominion of India or who have income from business carried on in the Dominion of India. (ii) Persons resident outside the Dominion of India who at the time of departure from the Dominion of India were Defence Services employees under the audit control of the Field Controller of Military Accounts, Officers and Clearing House Poona (or previously Field Controller of Military Accounts, Poona) or the Field Controller of Military Accounts, other Ranks, Ambala and who are not under the audit control of any other Audit Officer in the Dominion of India in respect of accounting periods during which they were Defence Services employees in Indian Payment. (iii) Persons being widows or dependents of Defence Service employees, in the payment of the Field Controller of Military Accounts, Officers and Clearing House, Poona (or previously Field Controller of Military Accounts Poona) or the Field Controller of Military Accounts, Other Ranks, Ambala.	Income-tax Officer attached to the Adjutant General's Branch, General Headquarters India and stationed at Poona.	Inspecting (Assistant) Commissioner of Income-tax, Poona Range, Poona.	Additional Appellate Assistant Commissioner of Income-tax, Belgaum Range, Poona.	Commissioner of Income-tax Bombay Mafusil.
69	Persons in the payment of Force 136, Dholpur House, New Delhi.	Ditto.	Ditto.	Ditto.	Ditto.

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70	Air Forces employees whose accounts are maintained by the Base Accounts Office, Air Forces, Bombay and the employees of the Base Auditor, Royal Air Force, Bombay.	Income-tax Officer, Inspecting Assistant Salaries Section I, Commissioner of Income-tax, E-Range, Bombay.	Appellate Assistant Commissioner of Income-tax, E-Range, Bombay.	Commissioner of Income-tax, D-Range, Bombay.	Commissioner of Income-tax, Bombay City.
71	Persons (excluding those who fall under S. No. 67) not resident in the provinces of India and not assessed through statutory agents under Section 43 with any income for direct assessment e.g., house property interest etc. residing in the following Indian States.				
(1)	Cochin	I. T. O., Palghat	I. A. C. Western Range, A. A. C., Coimbatore	C. I. T., Madras.	
(2)	Mysore	I. T. O., Salem I	Ditto	A. A. C. Range, C. I. T., Madras.	
(3)	Pudukkottai	I. T. O., Karaikudi I	I. A. C. Southern Range, A. A. C., Madura	Ditto.	
(4)	Travancore	I. T. O., Tirunelvelly	Ditto	Ditto	
(5)	Hyderabad (Southern Districts).	I. T. O., Bezwada	I. A. C. Northern Range A. A. C., Bezwada	Ditto.	
(6)	Sondur	I. T. O., Bellary	Ditto	Ditto	
(7)	Bengalapalle	I. T. O., Kurnool	Ditto	Ditto	
(8)	Kathiawar States	I. T. O., Circle I, Ward A, Ahmedabad.	I. A. C. of Income-tax, Ahmedabad Range, Ahmedabad.	Addl. A. A. C. of Income-tax, Ahmedabad Range, Ahmedabad.	Commissioner of Income-tax, Bombay Mofussil, Bombay.
(9)	Baroda	Ditto	Ditto	Ditto	Ditto.
(10)	Bansada	I. T. O., Surat District.	I. A. C. of Income-tax, Surat Range, Surat.	Ditto	Ditto.
(11)	Dharampore	Ditto	Ditto	Ditto	Ditto.
(12)	Sachin	Ditto	Ditto	Ditto	Ditto.
(13)	Dangs	Ditto	Ditto	Ditto	Ditto.
(14)	Lunawada	I. T. O., Panchmahals District.	Ditto	A. A. C. of Income-tax, Ahmedabad Range, Ahmedabad.	Ditto.
(15)	Baria	Ditto	Ditto	Ditto	Ditto.
(16)	Santram pore	Ditto	Ditto	Ditto	Ditto.
(17)	Chhota Udepur	Ditto	Ditto	Ditto	Ditto.
(18)	Ratlam	Ditto	Ditto	Ditto	Ditto.
(19)	Jambughoda	Ditto	Ditto	Ditto	Ditto.
(20)	Banswada	Ditto	Ditto	Ditto	Ditto.
(21)	Alirajpur	Ditto	Ditto	Ditto	Ditto.
(22)	Vadasinor	Ditto	Ditto	Ditto	Ditto.
(23)	Sanjoli	Ditto	Ditto	A. A. C. of Income-tax, Ahmedabad.	Ditto.
(24)	Rajpipla	I. T. O., Broach	Ditto	Ditto	Ditto.
(25)	Barwani	I. T. O., West Khandesh.	Ditto	Addl. A. A. C. of Income-tax, Belgaum Range, Poona.	Ditto.
(26)	Bhor	I. T. O. Ward 'A', Poona.	I. A. C. of Income-tax, Poona Range, Poona.	Ditto	Ditto.
(27)	Phaltan	Ditto	Ditto	Ditto	Ditto.
(28)	Hyderabad (Western Districts).	I. T. O. Ward 'A', Sholapur.	Ditto	Ditto	Ditto.
(29)	Akkalkot	Ditto	Ditto	Ditto	Ditto.
(30)	Savnur	I. T. O. Ward 'A', Dharwar.	Ditto	A. A. C. of Income-tax, Belgaum Range, Belgaum.	Ditto.
(31)	Kolhapur with feudatory Jagirs.	I. T. O. Ward 'A', Belgaum.	Ditto	Ditto	Ditto.
(32)	Sangli	Ditto	Ditto	Ditto	Ditto.
(33)	Miraj (Junior)	Ditto	Ditto	Ditto	Ditto.
(34)	Miraj (Senior)	Ditto	Ditto	Ditto	Ditto.
(35)	Kurundwad (Senior)	Ditto	Ditto	Ditto	Ditto.
(36)	Kurundwad (Junior)	Ditto	Ditto	Ditto	Ditto.
(37)	Mudhol	Ditto	Ditto	Ditto	Ditto.
(38)	Jamkhindi	Ditto	Ditto	Ditto	Ditto.
(39)	Ramdurg	Ditto	Ditto	Ditto	Ditto.
(40)	Sawantwadi	Ditto	Ditto	Ditto	Ditto.
(41)	Jath	Income-tax Officer, Bijapur.	Ditto	Ditto	Ditto.
(42)	Aundh	I. T. O., Ward 'A' Satara.	Ditto	Ditto	Ditto.
(43)	Janjira	I. T. O., Colaba	Ditto	Ditto	Ditto.
(44)	Cooch-Behar	I. T. O., Jalpaiguri, Darjeeling.	I. A. C. (Central) Calcutta and Assam.	A. A. C. 'B' Range, Calcutta.	Commissioner of Income-tax (Central) Calcutta and Assam.
(45)	Jodhpur	I. T. O., Ajmer.	I. A. C., Kanpur	A. A. C., Kanpur	Commissioner of Income-tax, U. P.
(46)	Sirohi	Ditto	Ditto	Ditto	Ditto.
(47)	Pelanpur	Ditto	Ditto	Ditto	Ditto.
(48)	Udaipur	Ditto	Ditto	Ditto	Ditto.
(49)	Doongerpur	Ditto	Ditto	Ditto	Ditto.
(50)	Benswada	Ditto	Ditto	Ditto	Ditto.
(51)	Pantapgare	Ditto	Ditto	Ditto	Ditto.
(52)	Tonk	Ditto	Ditto	Ditto	Ditto.
(53)	Shahpura	Ditto	Ditto	Ditto	Ditto.
(54)	Bundi	Ditto	Ditto	Ditto	Ditto.
(55)	Kotah	Ditto	Ditto	Ditto	Ditto.
(56)	Jaipur	Ditto	Ditto	Ditto	Ditto.
(57)	Kishangarh	Ditto	Ditto	Ditto	Ditto.
(58)	Datia	I. T. O., Jhansi	I. A. O., Meerut	A. A. O., Agra	Commissioner of Income-tax, U. P.

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(59) Tikamgarh . . . . .	I. T. O., Jhansi . . . . .	I. A. C., Meerut . . . . .	A. A. C., Agra . . . . .	Commissioner of Income-tax, U.P.	Ditto.
(60) Charkhari . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(61) Samthar . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(62) Rampur . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(63) Jagmanpur . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(64) Gwalior . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(65) Bharatpur . . . . .	I. T. O., Agra . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(66) Dholpur . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(67) Karauli . . . . .	I. T. O., Mathura . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(68) Sirmu . . . . .	I. T. O., Dehradun . . . . .	Ditto . . . . .	Ditto . . . . .	*	Ditto.
(69) Tehri Garhwal . . . . .	I. T. O., Saharanpur . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(70) Rewa . . . . .	2nd Addl. I. T. O., I. A. C., Kanpur . . . . .	I. A. C., Kanpur . . . . .	A. A. C., Kanpur . . . . .	Ditto.	Ditto.
	All shabed.				
(71) Satara . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(72) Rampur . . . . .	I. T. O., Bareilly . . . . .	I. A. C., Lucknow . . . . .	A. A. C., Lucknow . . . . .	Ditto.	Ditto.
(73) Banaras . . . . .	I. T. O., Banaras . . . . .	Ditto . . . . .	A. A. C., Banaras . . . . .	Ditto.	Ditto.
(74) Indore . . . . .	I. T. O., Khandwa . . . . .	I. A. C., C. P. & Berar . . . . .	A. A. C., Jubbulpur . . . . .	Commissioner of Income-tax, C. P. & Berar.	
(75) Bhopal . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(76) Ujjain & Neemuch Districts of Gwalior. . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(77) Bundelkhand . . . . .	I. T. O., Jubbulpur . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(78) Bighalkhand . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(79) Hyderabad—					
(a) Aurangabad District . . . . .	I. T. O., Khargaoon . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(b) Parbhani and Nanded Districts. . . . .	I. T. O., Yeotmal . . . . .	Ditto . . . . .	A. A. C., Nagpur . . . . .	Ditto.	Ditto.
(c) Adilabad and Karimnagar Districts. . . . .	I. T. O., Wardha . . . . .	Ditto . . . . .	A. A. C., Akola . . . . .	Ditto.	Ditto.
(80) Eastern States other than those specified against entries (77) & (78). . . . .	I. T. O., Raipur . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(81) Jaspur . . . . .	I. T. O., Ranchi-Manbhum, Sadar Circle, Ranchi. . . . .	I. A. C., Southern Range, Ranchi. . . . .	A. A. C., Cuttack Range . . . . .	C. I. T., Bihar & Orissa.	
(82) Saraikala . . . . .	I. T. O., Singhbhum, Circle, Jamshedpur. . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(83) Kharsawan . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(84) Banai . . . . .	I. T. O., Sambhalpur . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(85) Bairakhol . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(86) Sonepur . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(87) Patna . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(88) Kalahandi . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(89) Bamra . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(90) Gangpur . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(91) Bondh . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(92) Atagadh . . . . .	I. T. O., Cuttack-Balasore Circle. . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(93) Talchar . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(94) Tigria . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(95) Hindol . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(96) Dhenkanal . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(97) Narsinghpur . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(98) Baramba . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(99) Athmalik . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(100) Koonjhar . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(101) Pal-Lohora . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(102) Nilgiri . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(103) Mayurbhanj . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(104) Nu-garh . . . . .	I. T. O., Ganjam-Puri-Koraput Circle. . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(105) Dashpalla . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(106) Rampur . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(107) Tripura . . . . .	I. T. O., Silchar . . . . .	I. A. C., Shillong . . . . .	A. A. C., Calcutta, 'B' Range. . . . .	C. I. T. (Central), Calcutta and Assam.	
(108) Khasi & Jaintia Hill State . . . . .	I. T. O., Shillong . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.
(109) Manipur . . . . .	I. T. O., Jorhat . . . . .	Ditto . . . . .	Ditto . . . . .	Ditto.	Ditto.

S. P. LAHIRI, Under Secy.

## MINISTRY OF COMMERCE

## IMPORT TRADE CONTROL

New Delhi, the 19th February 1949

**No. 2-ITC/49.**—In exercise of the powers conferred by sub-section (1) of the section 8 of the Imports and Exports Control Act, 1947 (XVIII of 1947), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the late Department of Commerce, No. 28-TC/48, dated the 1st July 1943, as continued in force by section 4 of the said Act, namely:—

In the Schedule annexed to the said notification—

- (1) In Part II, Serial No. 2 the entry against it shall be deleted;
  - (2) In Part IV, for the entry against Serial No. 158 the following entry shall be substituted, namely:—
- "158 Aluminium tea chest linings 40(8)."

(3) In Part V, after Serial No. 42, the following entry shall be inserted, namely:—

"42 A Tea chests and parts and fittings thereof including tea chests containing alum: inium but excluding aluminium tea chest linings 40 (3)"

(4) In Part V, Serial No. 72 and the entry against it shall be deleted.

G. R. KAMAT, Joint Secy.

## REGISTRATION OF ACCOUNTANTS

New Delhi, the 12th February 1949

**No. 12-A(1)/48.**—With reference to the Notification of the Government of India in the Ministry of Commerce No. 12-A(2)/40, dated the 23rd August 1941, it is hereby notified that in exercise of the powers conferred by Rule 16 of the Auditor's Certificates Rules, 1932, the Central Government is pleased to restore to the Register of Accountants the following name, namely:—

"807 Das Bhownik, Pulin Chandra, B.Sc., Assistant Commissioner of Commercial Taxes, 10, Madan Street, Calcutta."

New Delhi, the 19th February 1949

New Delhi, the 15th February 1949

**No. 21-A(27)/48.**—The following draft of certain further amendments to the Auditor's Certificates Rules, 1932, which it is proposed to make in exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), is published, as required by the said sub-section, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 10th March 1949.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

#### Draft Amendments

In the said Rules—

- I. In clause (b) of rule 2, and in clause (a) of rule 21 after the words "or of the University of Travancore" the following words shall be inserted, namely:—  
"or of the Rajputana University".
- II. In sub-clause (ii) of clause (a) of sub-rule (3) of rule 22, and in clause (b) of rule 41 after the words "or of the Osmania University", the following words shall be inserted, namely:—  
"or of the Rajputana University"

S. RANGANATHAN, Joint Secy

New Delhi, the 15th February 1949

**No. 91-C.W.(7)/48.—Corrigendum.**—In this Ministry Notification No. 91-C.W.(7)/48 published in the Gazette of India Extraordinary of the 2nd February 1949 for the date of the notification "2nd February 1948" read "2nd February 1949".

H. C. SAHGAL, Asstt. Secy.

#### MINISTRY OF INDUSTRY AND SUPPLY

Bombay, the 19th February 1949

**No. 9(9)-Tex.1/49.**—In exercise of the powers conferred upon me by clause 34 of the Cotton Textiles (Control) Order, 1948, and with the sanction of the Central Government, I hereby direct that the following amendment shall be made in the Textile Commissioner's Notification No. 80-Tex.1/48(iv), dated the 14th December 1948, namely:—

In the said Notification after entry No. 2 the following entry shall be added, namely:—

"3. Mr. A. S. E. Iyer, Director."

**No. 15-Tex.1/49.**—In pursuance of clause 8 of the Cotton Textiles (Control of Movement) Order, 1948, I hereby direct that the following amendment shall be made in the Textile Commissioner's notification No. 101/19-Tex.1/48(iv), dated the 10th September 1948, namely:—

In the combined form of application for Special Transport Permit under sub-clause (ii) of clause 3 of the said Order and the Special Transport Permit issued thereunder:—

- (1) in paragraph 5 of "Instructions to Applicant" after the words "the police officer" the words "or the officer authorised in this behalf by the Provincial or State Government concerned" shall be inserted.
- (2) in the form of the endorsement below the Special Transport Permit, after the words "Police Officer" add the words "or Officer authorised in this behalf by the Provincial or State Government"

T. P. BARAT, Textile Commissioner

New Delhi, the 10th February 1949

**No. 44.**—The late Department of Supply Notification No. 1527, dated the 18th September 1945 is hereby cancelled.

K. RAM, Dy. Secy.

**No. I(1)-I(771).**—In exercise of the powers conferred by sub-clause (a) of clause 2 of the Iron and Steel (Control of Production and Distribution) Order, 1941, the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Ministry of Industry and Supply, No. I(1)-I(771), dated the 29th November 1948, namely—

In the schedule annexed to the said notification, for the words "Deputy Commissioner, Himachal Pradesh, Simla" the words "Director of Civil Supplies, Himachal Pradesh, Simla" shall be substituted.

**No. 48.—Corrigendum.**—In this Ministry's Notification No. 485, dated the 7th January 1949, for the words 'in that circle', the words "in the organisation of the Iron and Steel Controller with headquarter at Belur", may be substituted

N. R. REDDY, Under Secy.

#### MINISTRY OF AGRICULTURE

New Delhi, the 12th February 1949

**No. F. 38-5/49-Om.**—Under Rule 1 (5) of the Rules and Regulations of the Indian Central Jute Committee, the Director of Agriculture, Bihar has been renominated by the Government of Bihar to be member of the Indian Central Jute Committee, with effect from the 18th November 1948,

**No. 40-23/48-Comm.**—The following draft of an amendment to the Indian Oilseeds Committee Rules, 1947 which it is proposed to make in exercise of the powers conferred by section 17 of the Indian Oilseeds Committee Act, 1946 (IX of 1946) is published as required by the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 1st March 1949.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government

#### Draft Amendment

In the said Rules, after rule 34 the following rule shall be inserted, namely:—

**"35. Refund of Cess paid in excess.**—Where the owner of mill has paid in excess of the amount due from him the Collector, may permit owner of mill to deduct the excess payment from the cess due for the next or any subsequent month; provided that where any such owner of the mill is not liable to pay the cess for any subsequent period, the Secretary on the recommendation of the Collector may refund the excess amount to the owner of the mill.

S. M. SRIVASTAVA, Dy. Secy.

#### MINISTRY OF RAILWAYS

(Railway Board)

New Delhi, the 11th February 1949

**No. 809-TG.**—In exercise of the powers conferred by section 47 of the Indian Railways Act, 1890 (IX of 1890), and by the Notification of the Government of India in the late Department of Commerce and Industry No. 801, dated the 24th March 1905, the Railway Board direct that the following further amendment shall be made in the General Rules for all open lines of Railways in India, administered by the Government published with the notification of the Government of India in the late Railway Department (Railway Board) No. 1078-T, dated the 9th March 1929, namely.

In Part I of the said Rules, in rule 93 for sub-rule (c) and the proviso thereto the following shall be substituted, namely:—

**"(c) One brake van shall be attached to the rear of the train, subject to the proviso that in trains worked with vacuum brakes a maximum of two bogies (or 4 wheelers) may be attached to**

the rear of the rear brake van under special instructions. An officer's carriage (bogie or 4-wheeler) may also be attached in addition, subject to the proviso that it has its own hand brake."

S. S. RAMASUBBAN, Secy.

#### MINISTRY OF COMMUNICATIONS

##### POSTS AND TELEGRAPHHS

New Delhi, the 9th February 1949

No. PHB-155-1/48.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Central Government is pleased to direct that

the following further amendment shall be made in the Indian Telegraph Rules, 1932, namely:—

For rule 482, of the said Rules, the following rule shall be substituted, namely:—

"482. *Government Calls.*—“Government call” means a telephone call originated in his official capacity by any of the authorities specified in rule 213. They shall be of two categories, namely, “with priority” and “Ordinary”. Government Overseas Radio calls shall be given priority only on specific request from the Originator, without any additional charge, otherwise they shall be treated as “Ordinary” and take their turn along with other Overseas Radio calls.”

V. K. R. MENON, Secy.

